

# TRIPURA GAZETTE



त्रिपुरा राज्य

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## EXTRAORDINARY ISSUE

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**PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

No.F.1-11(91)-TAX/GST/2020(Part-II)

Dated, Agartala the 20<sup>th</sup> May, 2020.

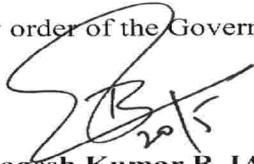
### NOTIFICATION

In exercise of the powers conferred by the sixth proviso to rule 46 of the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government, on the recommendations of the Council, and in supersession of the notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2019(PART), dated the 24<sup>th</sup> December, 2019, published in the Tripura Gazette, Extraordinary Issue, vide number 2757, dated the 26<sup>th</sup> December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1<sup>st</sup> day of October, 2020.

By order of the Governor,

  
**(Nagesh Kumar B, IAS)**  
 Joint Secretary  
 Government of Tripura  
 Finance Department